

108TH CONGRESS
2D SESSION

S. 2802

To amend the Congressional Budget and Impoundment Control Act of 1974 to limit the implementation, phase-in, or phaseout of revenue measures to 1 year.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 14, 2004

Mr. DAYTON introduced the following bill; which was read twice and referred jointly pursuant to the order of August 4, 1977, to the Committees on the Budget and Governmental Affairs, with instructions that if one Committee reports, the other Committee have thirty days to report or be discharged

A BILL

To amend the Congressional Budget and Impoundment Control Act of 1974 to limit the implementation, phase-in, or phaseout of revenue measures to 1 year.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. PROHIBITION ON THE CONSIDERATION OF ANY**
4 **LONG-TERM IMPLEMENTATION, PHASE-IN, OR**
5 **PHASEOUT OF ANY REVENUE MEASURE.**

6 (a) IN GENERAL.—Title III of the Congressional
7 Budget and Impoundment Control Act of 1974 (2 U.S.C.

1 631 et seq.) is amended by adding at the end the fol-
 2 lowing:

3 “PROHIBITION ON THE CONSIDERATION OF ANY LONG-
 4 TERM IMPLEMENTATION, PHASE-IN, OR PHASEOUT
 5 OF ANY REVENUE MEASURE.

6 “SEC. 316. (a) IN GENERAL.—It shall not be in order
 7 in the House of Representatives or the Senate to consider
 8 any bill, joint resolution, amendment, motion, or con-
 9 ference report, that—

10 “(1) delays implementation of a revenue meas-
 11 ure for more than 1 year after the date of the enact-
 12 ment of the measure,

13 “(2) phases in a revenue measure over a period
 14 of taxable years greater than 1 taxable year, or

15 “(3) provides for the repeal of, or a modifica-
 16 tion in the revenue effect of, a revenue measure if
 17 the elimination or modification does not fully take
 18 effect before the date which is 1 year after the date
 19 of the enactment of the elimination or modification.

20 “(b) REVENUE MEASURE.—The term ‘revenue meas-
 21 ure’ means any change in any rate of tax, deduction, ex-
 22 emption, credit, or exclusion, or any similar change to the
 23 Internal Revenue Code of 1986, that will result in a de-
 24 crease or increase in revenues to the United States Treas-
 25 ury.”

1 (b) SUPERMAJORITY POINT OF ORDER.—Subsections
2 (c)(1) and (d)(2) of section 904 of the Congressional
3 Budget and Impoundment Control Act of 1974 (2 U.S.C.
4 621 note) are amended by inserting “316,” after “313,”.

5 (c) CONFORMING AMENDMENT.—The table of con-
6 tents for the Congressional Budget and Impoundment
7 Control Act of 1974 is amended by inserting after the item
8 relating to section 315 the following:

“Sec. 316. Prohibition on the consideration of any long-term implementa-
tion, phase-in, or phaseout of any revenue measure.”.

9 (d) EFFECTIVE DATE.—The amendments made by
10 this section take effect on January 1, 2005.

○